FORM **SA&I 2643 (7/1/2021)** 2021 DUE DATE: Six months after Fiscal Year-End **IMPORTANT** OFFICE OF THE STATE AUDITOR AND INSPECTOR This report is to be completed by your auditor from the audited financial statements of the municipality as required by Oklahoma Statutes, Section **STATE OF OKLAHOMA** CINDY BYRD, AUDITOR AND INSPECTOR 17-105.1 of Title 11. **ANNUAL SURVEY OF CITY AND TOWN FINANCES** This report details the funds available to the municipality and the use of those funds including information relating to the duly constituted authorities of the muncipality (public trusts, etc.) for the fiscal year ending June 30, 2021. See supplementary instructions (coverage of this report) for information related to entities and activities to be included in this report on page 5 of this document. CITY OF CHICKASHA This report, principally for planning purposes at the local, State, and national level, is used by the Office of the State Auditor, the Oklahoma **MAYOR** Municipal League, public interest groups, State and Federal agencies and universities. 117 N. 4TH STREET When completed, please file electronically at www.sai.ok.gov. CHICKASHA, OK 73018 RETURN Office of the Auditor and Inspector State of Oklahoma at www.sai.ok.gov TO TAX REVENUES Part I Items 1-3 — Report collections from all taxes imposed by your government. Include current and delinquent amounts, penalties, and interest. Do not include receipts from service charges, special assessments, interest earnings, fines or any other sources that are not taxes or licenses. Amount (Omit cents) Item Amount (Omit cents) Item 1. Property taxes — General fund, building fund, T01 T99 and sinking fund 1,181,157 d. Use tax 2. Local sales taxes — Taxes on goods and 3. Occupation and business T09 Г28 services, measured as a percent of sales or licensing and permits receipts, or as an amount per unit sold (gallon, a. 'Enter here licenses and inspection package, etc.). Report only these taxes imposed charges on occupations and businesses - for example, inspection of restrooms, restaurants, by your government; shares of taxes imposed by another government are to be reported under part and food manufacturing plants; food handler permits; plumbing permits; taxicab licenses; 11,738,631 ags; animal tags; vending licenses, and liquor General sales tax licenses; business licenses; etc. 504,884 352,937 **b.** Franchise fee or tax c. Cigarette Tax 106,869 **b.** Other licensing and permits 0 T16 4. Other — Specify c. Hotel/Mote 579,645 E-911 157,920 Part IA INTERGOVERNMENTAL REVENUE Report all amounts received by your government from other governments, Column (a) — Report all amounts your government received from the including grants, shares of taxes imposed by other governments, payments in State (other than as collection fees), including any amounts financed lieu of taxes and reimbursements for services performed for other governments, wholly or in part from Federal grants to the State. excluding loans. Also exclude here and report as "Tax Revenues" in part I, any taxes imposed by your government which were collected for it by another Column (c) — Report only amounts received directly from the Federal government. Government Amount (Omit cents) From Federal From other local Purpose for which received From State governments Government (directly) (a) (b) (c) General support—Total amts rec'd (as per capita grants, shared taxes, B30 C30 D30 etc.) without restrictions as to particular programs or purposes to be financed. 1. Alcoholic beverage tax 211,115 O O 2. Street and highways 133,433 0 0 246 3. Health or Hospital O 0 0 B42 C42 D42 4. Grants received for water utilities 0 **0** _{B91} 0 C91 DQ1 5. Grants received for waste water utilities 0 0 0 80 6. Grants received for housing, economic, & community development 144,181 0 0 50 B50 7. Airports **0** _{B01} 0 716,962 289 8. Mass transit rail and/or bus system 0 0 0 9. Grants received for transportation 0 0 0 289 B89 10. ALL OTHER (From State - code C89: From Fed. Gov't. - Code B89) 389 289 Include in the appropriate box, receipts from various payments such as a. Parks and recreation (BOR or HUD) 0 0 0 **b.** Public Safety 59,180 0 1,309,815 289 c. Job training 0 0 0 C89 B89 d. Library grants 18,920 0 7,077 C89 B89 Other - Specify 289 389 On-behalf payment made by State 654,841 0 **Payment in Lieu of Taxes** 0 0 C89 **Part IB** OTHER REVENUES — Other than tax and intergovernmental revenues Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions 1. Utility sales revenue — Gross receipts of any Amount (Omit cents) 2. Other sales and service revenue - Gross Amount (Omit cents) water, electric, gas or transit systems operated by receipts from sales, rentals, maintenance your government, from utility sales and charges assessments, and other charges for municipal Exclude any amounts paid to such utilities by the services, aside from utility receipts (carried in parent government. item 1) and exclusive of amounts received from other governments. a. Sewerage charges a. Water supply system 2,867,359 1,761,220 **b.** Refuse collection charges 2,367,333 A92 A81

0

0

0

A93

A94

c. Hospital charges received on behalf of

ndividual patients under the Medicare program

Exclude Medicaid and amounts for hospital

purposes received from other governments.

or other insurance-type arrangements.

A36

O

b. Electric power system

c. Gas supply system

d. Transit

Part IB OTHER REVENUES — Other than t	•		
21	,	nterfund transfers) received by your governme	ent during
the fiscal year. Be sure to include revenue	es of all funds other than the ex	ceptions noted in the special instructions.	
2. Other sales and service revenue — Continued	Amount (Omit cents)	5. Interest earnings-Interest received	Amount (Omit cents)
	A61	on all deposits & investment holdings of your	U20
d. Recreation charges (swimming, golf, auditoriums		government and its agencies excluding earnings	
etc.	120,858	of any employee pension fund.	102,764
		6. Rents-Exclude housing, airport, and all other	
		rental revenue reported from specific municipal services	118,085
	A01	in item 2.	U40
 Airports — Include rentals and gross sales of 		7. Royalties-Compensation or portion of proceed	U41
gas and oil.	216,825	from extraction of natural resources - such as oil	341,985
f. Parking facilities (parking lots, garages, parking	A60	8. Fines & forfeitures (City or Town share only)	U30 203,759
meters)	0	9. Private donations	U50 535,540
g. Municipal housing project rentals (gross)	A50 0	10. Miscellaneous other revenue —	
h. Ambulance services	A89 1,178,896	Revenue of your government and its agencies not	
i. Miscellaneous commercial activities (cemeteries)	A03 0	covered by items above, except tax and intergovern-	
j. Other (including miscellaneous fee collections)	A89 125,305	mental revenues, Include insurance adjustments, etc.	
3. Special assessments — Compulsory	U01	DO NOT include: (1) proceeds from borrowing; (2)	
contributions and reimbursements from owners or		receipts from sale of holdings; (3) transfers	
property benefited by improvements (streets, sewers,		between funds or agencies of your government; or	
sidewalks, water extensions, etc.) Do not include		(4) employee's contributions to, and interest	
proceeds from sales of special assessment bonds.		earnings of, any employee pension fund.	
Report maintenance assessments under item 2 on		a. MISC.	384,307
page 1.	0	b. Cemetery	135,128
4. Receipts from sale of property — Amounts	U11	c.	0
from sale of realty, other than by tax sales, including		Total misc other revenue	U99
property sold to other governments.	191,388	Sum of items 10a-10c $ ightarrow$	519,435

Part II DIRECT EXPENDITURES BY PURPOSE AND TYPE

Please note that payments made to other governments (State or local) should NOT be included in amounts reported here, but should be reported at part III.

Enter below all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the instructions on the first page.

Column (a) — Gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement

coverage, etc. *Exclude: (1)* capital outlay (report in columns (c) & (d)); and *(2)* amounts paid to other governments (report in part III).

Column (b) — Enter in the appropriate functional category direct expenditure for supplies, materials, and contractual services.

 $\pmb{\text{Column (c)}} \ - \ \text{Report construction outlays from all sources; i.e., bond proceeds, assessments, grants, etc.}$

		EXPENDITURES BY PURPOSE AND TYPE					
					CAPITAL	_OU	TLAY
PURPOSE		Personal		Operations &			urchase of
		Services	Maintenance		Construction		, equip. &
		Services	"	viairiteriarice	Construction		• •
						•	structures
		(a)		(b)	(c)		(d)
GOVERNMENTAL ADMINISTRATION	E23		E23		F23	G23	
1. Financial administration — Office of the finance director, auditor, comptroller, treasurer,							
tax assessment and collection, central accounting and purchasing services, budgeting, etc.							
(including related data processing, information technology).		567,724		604,919	0		13,971
2. Judicial and legal — All municipal court and court-related activities including juries, probate	E25		E25		F25	G25	
officials, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude							
probation and parole (report in item 16).		54,560		1,079	0		0
3. Central administration — City council, aldermen or commissioners,	E29		E29		F29	G29	
mayor, manager, city clerk's office, recorder, planning, zoning,							
and personnel.		160,997		24,266	0		0
HEALTH AND WELFARE	E79		E79		F79	G79	
4. Social services		0		0	0		0
5. Own hospitals — Construction and operation of hospitals by your	E36		E36		F36	G36	
government. Nursing homes are to be reported in item 7.		0			0		0
6. Other hospitals — Payments to hospitals operated privately. Exclude							
here and report in item 6, any payments under public welfare programs.							
Report payments to hospitals operated by other governments in part III.		0		0	0		0
7. Welfare institutions — Construction and operation of nursing homes and welfare	E77		E77		F77	G77	
institutions by your government for veterans and needy persons.		0		0	0		0
8. Health (other than hospitals) — All public health acitivities except provision of hospital	E32		E32		F32	G32	
care. Include environmental health activities; health regulation and inspection, water and air pollution							
control, mosquito control, and inspection of food handling establishments. Also include							
public health nursing, vital statistics collection, and all other services performed directly by the public							
health department. Report in item 6 payments under public welfare programs.		0		0	0		0
TRANSPORTATION			E44		F44	G44	
9. Highways — Construction and maintenance of municipal streets, sidewalks, and bridges.							
Also includes street lighting, snow removal, and highway engineering, control, and							
safety. Exclude here and report in item 21f, street cleaning expenditure. Include in part III any							
payments to the State or county for highway purposes. Report interest on highway debt in item 22e.		410,132		175,616	431,822		30,000
10. Toll highways and facilities — Operation and maintenance of highways, roads	E45		E45		F45	G45	
and bridges operated on fee or toll basis		0		0	0		0
	E01		E01		F01	G01	
11. Municipal airports		124,667		122,893	0		391
12. Parking facilities — Municipal garages, parking lots, etc. and all	E60		E60		F60	G60	
purchase and maintenance of meters (including on-street meters).		0		0	0		0
PUBLIC SAFETY	E62		E62		F62	G62	
13. Police — Include municipal police agencies for preventing, controlling,							
or reducing crime; coroners, medical examiners; special police for highways, tunnels, bridges,							
and vehicular control; vehicular inspection activities; and traffic control and safety activities.							
Exclude highway engineering and planning (report in item 9).	3	,068,377		360,002	0		39,756
				•			
14. Fire — All costs incurred for firefighting and fire prevention, including contributions	E24		E24		F24	G24	
to volunteer fire units. Include any municipal contribution to a State fire pension fund.		,541,256		390,942	0		262,206
		-	_		FORM CA		10 (7/1/0004)

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PART II DIRECT EXPENDITURES BY PURPOSE AND TYPE — Continued				
	EXPE	NDITURES BY	PURPOSE AND	
PURPOSE	Personal	Operations &	CAPITAL	OUTLAY Purchase of
I ON OOL	Services	Maintenance	Construction	land, equip. &
				structures
PUBLIC SAFETY — Continued	(a) E05	(b)	(c)	(d) G06
15. Correction institutions — Operation of facilities for confinement, correction				
and rehabilition of adults or juveniles.	0	0	0	0
16. Other corrections — Probation and parole activities - But exclude "lock up" operations (report in item 15).	E04	E04	F04	G04
17. Protection inspection and regulation, n.e.c. — Regulation of	E66	E66	F66	G66
private enterprise for the protection of the public and inspection of hazardous activities				
(including building inspection), except when related to major functions, such as health, natural resources, etc.	0	o	o	0
AMBULANCE	E32	E32	F32	G32
18. All expenditures for city operated or subsidized ambulance services.	0	0	0	0
CULTURE AND RECREATION	E61	E61	F61	G61
19. Parks, cultural activities, and other recreation — Include playgrounds, golf				
courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	573,063	205,765	0	53,731
20 Librarias Include as mante to assess commented librarias as until as librarias assessed	E52	E52	F52	G52
20. Libraries — Include payments to nongovernmental libraries as well as libraries operated by the city. Aid to other governmental libraries should be excluded and reported in part III.	296,298	108,399	o	9,454
UTILITIES	, , ,	,		,
21 Gross expanditures for utility systems operated by your approximant. Evalude interest (specific				
21. Gross expenditures for utility systems operated by your government. Exclude interest (report in item 19); also exclude utility contributions to the parent government and deduct the cost of				
providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).	E91	E91	F91	G91
a. Water supply system	554,794	1,942,461	78,624	8,177
b. Electric power system	0	0	0	0
·	E93	E93	F93	G93
C. Gas supply system	0	0	O	O
d. Transit system	0	0	0	0
	E80	E80	F80	G80
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary		020 440	_	
and storm systems and sewage disposal plants f. Solid waste and landfill — The collection and disposal of garbage and landfill	O	832,110	O F81	O G81
operations	62,237	2,021,460	0	0
INTEREST ON DEBT				
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations,				
as well as general obligations.		191		
a. Water supply system	0	86,256	0	0
b. Electric power system	0	0	0	0
		193		
C. Gas supply system	0	0	0	0
d. Transit system	0	0	0	0
· ·		189		
e. All interest not covered by items 19a through 19d ALL OTHER EXPENDITURES	0	7,877	0	0
ALL GIRER EAPERDITURES				
23. Include any amounts which have not been allocated above by purpose, such as: your employer				
contribution to a State administered retirement system or to the Federal Social Security System;				
judgments and insurance premiums; and municipal service agencies, such as a central garage or an engineering department, which serve more than one functional agency, and whose expenses				
are not allocated to the various departments.				
Do not include: (1) Payments for retirement of debt, (2) payments for purchase of				
securities, (3) transfer between funds or agencies of your government, or (4) benefits and				
payments from distinct employee pension funds.				
a. Housing and community development — Gross expenditure for urban renewal,	E50	E50	F50	G50
slum clearance, municipal housing projects, and similar activities.	111,876	5,162	0	0
h Economic dovolonment (Industrial)	E89	A92 246	F89	G89
b. Economic development (Industrial)	153,606	482,216	5,485	348,786 G89
c. Civil defense	0	0	0	0
d Comptons and maintenance	E89	127 QE/	F89	G89
d. Cemetery operations and maintenance	O	127,954	O	128 G03
e. Miscellaneous commercial activities	243,386	286,802	0	10
Other — Specify f. General Gov't.	E89	E89	F89	G89
			"	0
g. Maintenance	107,035	662,807	15,507	0
h. Emergency 911	1,381	34,788	o	81,491
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basis — e.g., for hospital figures reported in colun	nts made to other governments for I care, highways, school tuition, or nn (b) of part II.) <i>Enter "None" if y</i>	support, etc. (Such amounts	should be exc	luded from expenditure			
during the fiscal year. Item	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount (Omit cents) (b)	lt	em	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount (Omit cents) (b)		
1.		0	5.			c		
2.		0	6.			d		
3.		0	7.			0		
4.		0	8.			C		
Part IV SALARIES, WAGES	, AND FORCE ACCOUNT				Amount (Omit ce	ents)		
	ture for salaries and wages includ wages paid on force account con				200	6,171,663		
government as well 1. Long term debt — Bonds, morto particular agencies. When an advance refunding has re	esulted in a legal or an in-substanc	ebt. If more than or the defeasance,	e year issued the debt may	in the name of	your government or of			
as retired in the year of defeasance	e and should not be reported here	in in subseque						
			AM	OUNT, BY P	JRPOSE (Omit cents)			
		Outstanding at beginning of fiscal year	DURING FI	SCAL YEAR Retired	Outstanding total (a) plus (b) minus (c			
		(a)	(b)	39U (C)	(d)			
a. Sewer debt		19U	0	0	49U			
b. Water supply system de	ebt	4,415,000	0	1,065,000	3,350,000			
c. Electric power system d	ebt	19U 0	29U 0	39U 0	49U 0			
d. Gas supply system debt	i	19U O	29U 0	39U 0	49U 0			
e. Transit		19U O	29U 0	39U 0	49U			
Industrial revenue and		19T	24T	34T	49T			
f. pollution control debt		1 9U	0 29U	0	0 49U			
g. All other purposes 2. Short-term (interest-bearing interest-bearing warrants, and other accounts payable and other noninining the state of the s	r obligations with a term of one ye			99,684	178,619 Amount (Omit ce	ents)		
a. Amount outstanding at b	5 5					0		
b. Amount outstanding at e	•				64V	0		
Report separately for ea investments in Federal 0 all investments at carryin housing and industrial fi	MENTS HELD AT END OF F ach of the three types of funds liste Government, Federal agency, Stat ng value. Include in the sinking fu inancing loans. Exclude accounts ald pursuant to an advance refund	ed below, the to te and local go und total any m s receivable, vo	otal amount of vernment, and ortgages and a alue of real pro	non-governmenotes receivates perty, and all	ental securities. Report ble held as offsets to non-security assets.			
Type of fund				Amount at end of fiscal year (Omit cents)				
sinking fund and revenue bond related accounts and any other reserves held for redemption of long-term debt.				wo1 385,360				
2. Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held				W31				
pending disbursement.					W61	124,026		
3. All other funds except employee re	etirement funds.					38,695,908		

Part III INTERGOVERNMENTAL EXPENDITURES

Part VII AUDITOR INFORMATION					
Auditor's firm name					
HSPG & Associates, P.C. Adress — Number and street		<u> </u>		TELEPHONE	
5400 N. Grand Blvd., Suite 330			Area Code	Number	Extension
City	State	ZIP Code	- 300		
Oklahoma City	ок	73112	405	844-9975	
Name of contact person/Email		,			_

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COVERAGE OF THIS REPORT

The financial reporting entity for which information is to be presented should comply with generally accepted accounting principles for governments. Current authoritative guidance is provided in GASB Codification Section 2100 and/or GASB Statement No. 14. These statements prescribe that the financial reporting entity should consist of the primary government or oversight unit and all blended and discretely presently component units.

Oklahoma Statutes, Section 17-105.1 of Title 11 require that municipalities include information relating to all of its duly constituted authorities. Copies of this form may be distributed to component units for their completion. Forms completed by component units should not be filed separately but should be returned to the appropriate municipality for inclusion in the report filed for the financial reporting entity. Such component units would include special districts, hospitals, boards, trusts, and authorities meeting the inclusion criteria of the statements reference above.

SUPPLEMENTARY INSTRUCTIONS FOR OKLAHOMA MUNICIPALTIES 2021 ANNUAL SURVEY OF CITY AND TOWN FINANCES

COVERAGE OF THIS REPORT

In addition to the fiscal activities of your general government, **include** the revenues, expenditures, assets and debt of the following types of agencies, if they are operative in your city or town.

- · City water districts
- Medical center authorities
- Joint airport boards
- · Municipal parking districts
- Rural water, sewer, gas, and solid waste management districts with ex officio boards
- Public trust (Title 60, Section 176 of the Oklahoma Statutes)
- · Separate road districts
- Sewer districts
- Utilities authorities
- Zoning districts

Exclude Internal/Service funds

Part I — TAX REVENUES

This part refers to all city-imposed taxes. It does not include service charges, special assessments (such as those for paving districts), or interest earnings, fines, or any other sources which are not taxes or licenses.

1. Property taxes (code T01)

Also include city-imposed ad valorem property taxes collected by the county and paid to the city for the repayment of G.O. bonds

2. Local sales taxes

a. General salex tax (code T09)

Report revenue from city-imposed sales tax only. This tax is collected by the State and paid back to the city minus a small percentage withheld by the State for handling expenses. Be sure to enter only the amount of the check received from the State.

b. Franchise fee or tax, public utilities (code T15)

Enter here any franchise tax collected from a private utility to operate within the city such as gas, electric, telephone, cable TV, etc.

d. Other — Specify any sales tax not mentioned above.

3. Licenses, permits, and other taxes

a. Occupation and business licensing and permits (code T28)

Enter here licenses and inspection charges on occupation and business.

b. Report only licenses and permits not included in 3a. (code T29)

${\bf Part~IA-INTERGOVERNMENTAL~REVENUE}$

1. General support

From State (code C30) — Enter amount received from alcoholic beverage tax county distribution.

2. Streets and highways (codes C46, D46, and B46)

Enter receipts from commercial vehicle tags, gasoline tax, bus mileage tax, registration tags.

3. Health or hospitals (codes C42, D42, and B42)

In the appropriate column, list any intergovernmental revenues received for operation of a hospital, health facility or health department, (grants, not loans) or funds received from other government jurisdictions for health services or facilities operated by your government.

4. Grants received for utilities (codes C91 to B91)

7. Grants received for mass transit and/or bus systems (codes C94 to B94)

9. All other (From State — code C-89; From Federal Government — code B89)

Include in the appropriate box, receipts from various payments such as:

- Park and recreation (BOR or HUD)
- Community development and urban renewal
- · Civic defense
- · Water and sewer facilities
- · Manpower planning and utilization

Part IB — OTHER REVENUE

3. Special assessment funds

Include -

- All transactions of special assessment funds established to finance streets, sidewalks, or other local improvements within the city.
- within the city.

 Assessments collected from property owners at part IB, item 3.
- Expenditure from improvements at part II. Report as capital outlay.
- Interest paid on special assessment obligations as part II, Item 19e.
- Transactions of special assessment bonds at part V.
- Cash and security holdings of special assessment funds at part VI.

${\bf Part\ IV-SALARIES, WAGES, AND\ FORCE\ ACCT.}$

Report salaries and wages for all employees full- and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amounts before deductions for income taxes, Social Security, or retirement coverage.

Part V — DEBT OUTSTANDING, ISSUED & RETIRED

Also include industrial revenue or pollution control bonds, if issued by your city or town.

Hospitals — The following hospitals are classified as agencies of various municipal governments and their transactions should be included in the appropriate parts of this report.

Municipality Hospital

Carnegie Carnegie Tri-County Municipal Hospital
Cleveland Cleveland Area Hospital

Cleveland Cleveland Area Hospital El Reno Mercy Hospital El Reno

Fairview Regional Medical Center Authority

Holdenville Holdenville General Hospital Lindsav Lindsay Municipal Hospital Norman Norman Regional Hospital Okeene Okeene Municipal Hospital Pauls Valley Pauls Valley General Hospital Pawnee Municipal Hospital Pawnee Tahleguah Tahleguah City Hospital Watonga Watonga Municipal Hospital